

**THE SIXTH JUDICIAL
DISTRICT PUBLIC DEFENDER
PARISHES OF EAST CARROLL,
MADISON, AND TENSAS, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date DEC 07 2011

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THE SIXTH JUDICIAL
DISTRICT PUBLIC DEFENDER
PARISHES OF EAST CARROLL,
MADISON, AND TENSAS, LOUISIANA
JUNE 30, 2011

TABLE OF CONTENTS

	<u>Page (s)</u>	<u>Exhibit</u>
Independent Auditor's Report	1-2	
Required Supplementary Information - Part I		
Management's Discussion and Analysis	4-7	
Basic Financial Statements		
Governmental Funds Balance Sheet/ Statement of Net Assets	9	A
Statement of Governmental Funds Revenues, Expenditures and Changes in Fund Balances/ Statement of Activities	10	B
Notes to Financial Statements	12-18	
Required Supplementary Information - Part II		<u>Schedule</u>
Budgetary Comparison - General Fund	20	1
Other Reports Required By Governmental Auditing Standards		
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government</i> <i>Auditing Standards</i>	22-23	
Schedule of Findings and Questioned Costs	24	
Summary Schedule of Prior Audit Findings	25	

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Sixth Judicial District Public Defender
East Carroll, Madison and Tensas Parishes
411 Dabney Street
Tallulah, Louisiana 71282

I have audited the accompanying financial statements of the governmental activities and the major fund of the Sixth Judicial District Public Defender as of and for the year ended June 30, 2011, as listed in the table of contents. These financial statements are the responsibility of the Sixth Judicial District Public Defender. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Sixth Judicial District Public Defender, as of June 30, 2011, and the changes in financial positions for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and other required supplementary information on pages 4 through 7, and page 20 respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information and reviewing the source of selected information. However, I did not audit the information and express no opinion on it.

My audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The other reports listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements of the Sixth Judicial District Public Defender. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Independent Auditor's Report
Page Two

In accordance with *Government Auditing Standards*, I have also issued a report dated November 3, 2011, on my consideration of the Sixth Judicial District Public Defender's internal control over financial reporting and my tests of its compliance with certain provisions of laws. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

A handwritten signature in black ink, appearing to read "David R. Rude". The signature is fluid and cursive, with a long horizontal stroke at the end.

Tallulah, Louisiana
November 3, 2011

REQUIRED SUPPLEMENTARY INFORMATION

PART I

**THE SIXTH JUDICIAL DISTRICT PUBLIC DEFENDER
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2011**

The management of the Sixth Judicial District Public Defender offers readers of the Sixth Judicial District Public Defender's (Public Defender) financial statements this narrative overview and analysis of the financial activities of the Public Defender for the fiscal year ended June 30, 2011. This Management's Discussion and Analysis (MD&A) is designed to provide an objective analysis of the Public Defender's financial activities based on currently known facts, decisions, and conditions. It is intended to provide readers with a broad overview of the Public Defender's finances. It is also intended to provide readers with an analysis of the Public Defender's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Public Defender. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the Public Defender's financial activity, identify changes in the Public Defender's financial position (its ability to address the next and subsequent year challenges), and identify any material deviations from the financial plan (the approved budget).

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in the Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Government* adopted June 2001. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

OVERVIEW OF THE FINANCIAL STATEMENT

This discussion and analysis is intended to serve as an introduction to the Public Defender's basic financial statements. The Public Defender's basic financial statements consist of the government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information, in addition to the basic financial statements themselves.

Government-Wide Financial Statements

Government-wide financial statements are designed by GASB Statement No. 34 to change the way in which governmental financial statements are presented. It now provides readers with a concise "entity-wide" Statement of Net Assets and Statement of Activities, which seek to give the user of the financial statements a broad overview of the Sixth Judicial District Public Defender's financial position and results of operations in a manner similar to private sector businesses.

The statement of net assets presents information on all of the Sixth Judicial District Public Defender's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. The difference between the two is reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Sixth Judicial District Public Defender is improving or weakening.

**THE SIXTH JUDICIAL DISTRICT PUBLIC DEFENDER
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2011**

The statement of activities presents information which shows how the government's net assets changed during this fiscal period. All changes in net assets are reported as soon as the underlying event occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g. uncollected fines).

Government-wide Financial Analysis

As noted earlier, net assets may, over time, serve as a useful indicator of a government's financial position: At the close of the most recent fiscal period, the Public Defender's assets exceeded its liabilities by \$131,230 (net assets); this represents an increase of \$62,378 in the year ended June 30, 2011. Of this total net asset amount, \$128,131 is unrestricted net assets. The Public Defender's net assets are comprised of \$128,131 of unrestricted net assets and \$3,099 invested in capital assets.

The following is a condensed statement of the Sixth Judicial District Public Defender's net assets as of June 30, 2011, and 2010.

Assets	2011	2010
Current & Other Assets	\$ 136,926	\$ 71,721
Capital Assets (net)	3,099	4,007
Total Assets	140,025	75,728
 Liabilities		
Other Liabilities	8,795	6,876
Long-term Liabilities	-	-
Total Liabilities	8,795	6,876
 Net Assets		
Invested in capital assets, net	3,099	4,007
Restricted	-	-
Unrestricted	128,131	64,845
 Total Net Assets	\$ 131,230	\$ 68,852

The Public Defender has unrestricted net assets of \$128,131, which may be used to meet the government's on-going obligation to citizens and creditors.

The Public Defender also had \$3,099 invested in capital assets, and no long-term debt.

**SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2011**

The following is a summary of the statement of activities:

	Year Ended 6/30/2011	Year Ended 6/30/2010
Revenue:		
Program Revenue	\$ 2,581	\$ 2,445
General Revenue	<u>503,867</u>	<u>354,309</u>
Total Revenue	<u>506,448</u>	<u>356,754</u>
Expenses:		
Professional Services	277,862	340,996
General & Administrative	<u>166,208</u>	<u>176,658</u>
Total Expenses	<u>444,070</u>	<u>517,654</u>
Increase (Decrease) in Net Assets	62,378	(160,900)
Net Assets, Beginning	<u>68,852</u>	<u>229,752</u>
Net Assets, Ending	<u><u>\$ 131,230</u></u>	<u><u>\$ 68,852</u></u>

Business-type Activities

The Public Defender does not have any business-type activities.

Fund Financial Statements - Governmental Funds

The fund financial statements provide more detailed information about the Public Defender's most significant funds - not the Public Defender as a whole. Funds are accounting devices that the Public Defender uses to keep track of specific sources of funding and spending for a particular purpose.

The Public Defender adopts an annual budget for the General Fund. A statement of revenues, expenditures, and changes in fund balance for the General Fund is presented in the required supplemental information (Schedule 1), which compares actual revenues and expenditures to the original budget and amended budget (if applicable) figures.

**THE SIXTH JUDICIAL DISTRICT PUBLIC DEFENDER
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2011**

Financial Analysis of the Fund's Governmental Fund

The Sixth Judicial District Public Defender's governmental fund (General Fund) reported an ending fund balance of \$128,131, which is an increase of \$63,286 when compared to the prior period.

Capital Asset and Debt Administration

Capital assets. *The Sixth Judicial District Public Defender's investment in capital assets for its governmental activities as of June 30, 2011, amounts to \$3,099. This investment includes furniture, equipment and a portable building. This value is net of accumulated depreciation.*

General Fund Budgetary Highlights

The Public Defender's budget is prepared according to Louisiana law.

A budgetary comparison schedule showing the Sixth Judicial District Public Defender's originally adopted budget compared with actual operating results is provided in the report that follows.

Economic Factors and Next Year's Budgets.

The Sixth Judicial District Public Defender considered many factors when setting the Sixth Judicial District Public Defender's June 30, 2012, budget.

Revenues and expenditures are expected to remain fairly consistent with the current fiscal year.

Request for Information

This financial report is designed to provide a general overview of the Sixth Judicial District Public Defender's finances for all with an interest in the government's operations. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Sixth Judicial District Public Defender
411 Dabney Street
Tallulah, Louisiana 71282

BASIC FINANCIAL STATEMENTS

THE SIXTH JUDICIAL DISTRICT PUBLIC DEFENDER
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
GOVERNMENTAL FUNDS BALANCE SHEET / STATEMENT OF NET ASSETS
AS OF JUNE 30, 2011

	General Fund	Adjustments	Statement of Net Assets
Assets			
Cash and cash equivalents	\$ 110,438	\$ -	\$ 110,438
Receivables	26,488	-	26,488
Capital assets, net of accumulated depreciation	-	3,099	3,099
Total Assets	<u>\$ 136,926</u>	<u>3,099</u>	<u>140,025</u>
Liabilities			
Accounts payable	4,544	-	4,544
Withheld and accrued payroll taxes	4,251	-	4,251
Total Liabilities	<u>8,795</u>	<u>-</u>	<u>8,795</u>
Fund Balances / Net Assets			
Fund balances:			
Unassigned, reported in:			
General fund	128,131	(128,131)	-
Total Fund Balances	<u>128,131</u>	<u>(128,131)</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 136,926</u>	<u>(128,131)</u>	<u>8,795</u>
Net Assets			
Invested in fixed assets		3,099	3,099
Unreserved / unrestricted		128,131	128,131
Total Net Assets		<u>\$ 131,230</u>	<u>\$ 131,230</u>

The accompanying notes are an integral part of this financial statement.

THE SIXTH JUDICIAL DISTRICT PUBLIC DEFENDER
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES / STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011

	General Fund	Adjustments	Statement of Activities
Expenditures/Expenses			
Judiciary:			
Personal services	\$ 83,400	\$ -	\$ 83,400
Related benefits	14,689	-	14,689
Travel and professional development	29,261	-	29,261
Operating services	277,862	-	277,862
Operating supplies	37,950	-	37,950
Depreciation	-	908	908
Total Expenditures / Expenses	<u>443,162</u>	<u>908</u>	<u>444,070</u>
Program Revenues			
Charges for services	2,581	-	2,581
Net Program Expenses	<u>(440,581)</u>	<u>(908)</u>	<u>(441,489)</u>
General Revenues			
State grants	124,386	-	124,386
Court costs on fines	379,364	-	379,364
Investment earnings	117	-	117
Total General Revenues	<u>503,867</u>	<u>-</u>	<u>503,867</u>
Excess Of Revenues Over Expenditures	63,286	(908)	62,378
Fund Balance / Net Assets:			
Beginning of the period	<u>64,845</u>	<u>4,007</u>	<u>68,852</u>
End of the period	<u>\$ 128,131</u>	<u>\$ 3,099</u>	<u>\$ 131,230</u>

The accompanying notes are an integral part of this financial statement.

NOTES TO THE FINANCIAL STATEMENTS

**THE SIXTH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2011**

INTRODUCTION

The Sixth Judicial District Public Defender ("Public Defender"), established in compliance with Louisiana Revised Statutes 15:144-149, provides counsel to represent indigents (needy individuals) in criminal and quasi-criminal cases at the district court level. The Judicial District encompasses the Parishes of East Carroll, Madison, and Tensas, Louisiana. Revenues to finance the Public Defender's operations are provided primarily from court costs on fines imposed by the various courts within the Judicial District, bail bond revenues, and Louisiana Indigent Defender Board grants. The Public Defender has three employees, two who serve as investigators and one as an office assistant. Four attorneys serve as public defenders.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Sixth Judicial District Public Defender have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

The Public Defender is part of the operations of the District Court System. However, the District Court System is fiscally dependent on the East Carroll, Madison, and Tensas Parish Police Juries for office space and courtrooms. In addition, the Police Jurys' basic financial statements would be incomplete or misleading without inclusion of the Public Defender. For these reasons, the Public Defender was determined to be a component unit of the East Carroll, Madison, and Tensas Parish Police Juries, the financial reporting entities.

The accompanying financial statements present information only on the funds maintained by the Public Defender and do not present information on the Police Juries, the general government services provided by those governmental units, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Public Defender uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

THE SIXTH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Governmental Funds

Governmental funds account for all or most of the Public Defender's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Public Defender. The following are the Public Defender's governmental funds:

General Fund - the primary operating fund of the Public Defender. It accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws.

Other Fund - accumulates the proceeds for the Louisiana Public Defender Board grants and their related expenditures.

D. MEASUREMENT FOCUS / BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund of Statements A and B, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Public Defender operations.

The amounts reflected in the General Fund of Statements A and B, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Public Defender considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues - In the General Fund, court costs on fines and forfeitures imposed by the Public Defender and city courts, and bail bond revenues are recorded in the year they are collected by tax collectors or Parish Sheriff, provided they are received within 60 days after the fiscal year end.

THE SIXTH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Fund Financial Statements (FFS) - CONTINUED

Expenditures - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net assets (Statement A) and the column labeled Statement of Activities (Statement B) display information about the Public Defender as a whole. These statements include all the financial activities of the Public Defender. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues

Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from Public Defender users as a fee for services; program revenues reduce the cost of the function to be financed from the Public Defender's general revenues.

E. BUDGETS

The Public Defender adopted a budget as part of the funding requirement for the year June 30, 2011.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Public Defender may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. The Public Defender maintains a level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvaged value is taken into consideration for depreciation purposes. All capital assets are depreciated

**THE SIXTH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2011**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

G. CAPITAL ASSETS - CONTINUED

using the straight line method over their estimated lives. Furniture and fixtures use a five to seven year useful life.

H. FUND EQUITY

Beginning with fiscal year 2011, the Public Defender implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable Fund Balance - amounts that are not in nonspendable form (such as inventory) or are required to be maintained intact.

Restricted Fund Balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provision, or by enabling legislation.

Committed Fund Balance - amounts constrained to specific purposes by the Public Defender itself, using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the Public Defender takes the same highest level action to remove or change the constraint.

Assigned Fund Balance - amounts the Public Defender intends to use for a specific purpose. Intent is expressed by the Public Defender.

Unassigned Fund Balance - amounts that are available for any purpose. Positive amounts are reported only in the general fund.

Beginning fund balances for the Public Defender's governmental funds have been restated to reflect the above classifications.

THE SIXTH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

I. COMPENSATED ABSENCES

The Public Defender does not have a formal leave policy.

J. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND CASH EQUIVALENTS

At June 30, 2011, the Public Defender had cash and cash equivalents (book balances) totaling \$110,438 as follows:

Petty cash	\$ 200
Demand deposits	-
Interest bearing demand deposits	110,238
	<u>\$ 110,438</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2011, the Public Defender had \$122,970 in deposits (collected bank balances). These deposits are secured from risk by \$122,970 of federal deposit insurance and \$0 of pledged securities.

THE SIXTH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2011

3. RECEIVABLES

The receivables at June 30, 2011, are as follows:

<u>Class of Receivable</u>	<u>Governmental Fund</u>	<u>Statement of Net Assets</u>
Fines and Forfeitures	<u>\$ 26,488</u>	<u>\$ 26,488</u>

All of the Public Defender's receivables stem from payments from the three parishes that support the Public Defender. The three parishes are statutorily bound to remit the funds that are due to the Public Defender, therefore there is no risk of default.

4. CHANGES IN CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2011, is as follows:

	<u>Balance June 30, 2010</u>	<u>Addition</u>	<u>Deduction</u>	<u>Balance June 30, 2011</u>
<u>Government Activities</u>				
Furniture and Equipment	\$ 3,777	\$ -	\$ -	\$ 3,777
Storage Building	3,251	-	-	3,251
Total-Governmental Activities	<u>7,028</u>	<u>-</u>	<u>-</u>	<u>7,028</u>
Less accumulated depreciation				
Furniture and Equipment	2,407	691	-	3,098
Storage Building	614	217	-	831
Total	<u>3,021</u>	<u>908</u>	<u>-</u>	<u>3,929</u>
Capital Assets - Net	<u>\$ 4,007</u>	<u>\$ (908)</u>	<u>\$ -</u>	<u>\$ 3,099</u>

5. RISK MANAGEMENT

The Public Defender currently carries no insurance. The attorney's are reimbursed a portion of their professional liability premium.

6. CONTINGENCIES

The Public Defender receives State grants for specific purposes that are subject to review and audit by State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the Public Defender, such disallowances, if any, will not be significant.

THE SIXTH JUDICIAL DISTRICT PUBLIC DEFENDER
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE SIX MONTHS ENDED JUNE 30, 2011

7. GOVERNMENTAL FUND REVENUES AND EXPENDITURES

For the year ended June 30, 2011, the major sources of governmental fund revenues and expenditures were as follows:

Revenues

State Government	
Appropriation - General	\$ 124,386
Local Government	
Statutory fines, forfeitures, fees court costs, other	379,364
Charges for Service	2,581
Investment Earnings	<u>117</u>
Total Revenues	<u>\$ 506,448</u>

Expenditures

Personal Services and Benefits	
Salaries	\$ 83,400
Insurance	8,716
Payroll Taxes	5,973
Other	-
Total Expenditures	<u>98,089</u>

Professional Development	
Dues, Licenses, and Registrations	996
Travel	<u>1,226</u>
Total	<u>2,222</u>

Operating Costs	
Library and Research	13,835
Contract Services - Attorney/Legal	263,908
Contract Services - Other	6,025
Lease - Office	7,200
Travel - Transportation	25,167
Travel - Other	2,067
Insurance	7,929
Supplies	5,651
Repairs and Maintenance	1,074
Utilities and Telephone	9,119
Other	876
Total	<u>342,851</u>

Total Expenditures	<u>\$ 443,162</u>
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REQUIRED SUPPLEMENTARY INFORMATION

PART II

THE SIXTH JUDICIAL DISTRICT PUBLIC DEFENDER
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (BUDGET BASIS) AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Actual	Various Favorable (Unfavorable)
Revenues			
State revenue	\$ 253,037	\$ 124,386	\$ (128,651)
Court fees and costs assessed	245,000	364,352	119,352
Bond fees and forfeitures	5,000	15,012	10,012
Interest revenue	200	117	(83)
Application fees	800	2,581	1,781
Total revenue	<u>504,037</u>	<u>506,448</u>	<u>2,411</u>
Expenditures			
Salaries	84,000	83,400	600
Dues and seminars	6,000	4,518	1,482
Medical insurance	7,000	8,716	(1,716)
Travel	34,000	28,459	5,541
Contract services	283,000	263,908	19,092
Facilities rent	7,200	7,200	-
Office repairs and maintenance	1,200	1,074	126
Office supplies	4,000	2,718	1,282
Payroll taxes	11,760	5,973	5,787
Malpractice insurance	7,500	7,929	(429)
Accounting fees	7,500	6,025	1,475
Expert witness	4,000	-	4,000
Equipment lease	2,500	2,674	(174)
Telephone and utilities	12,000	10,169	1,831
Library, journals and subscriptions	13,000	10,119	2,881
Miscellaneous	500	280	220
Total expenditures	<u>485,160</u>	<u>443,162</u>	<u>41,998</u>
Excess of revenue over expenditures	18,877	63,286	44,409
Fund balance beginning of year	<u>64,845</u>	<u>64,845</u>	<u>-</u>
Fund balance end of year	<u>\$ 83,722</u>	<u>\$ 128,131</u>	<u>\$ 44,409</u>

OTHER REPORTS REQUIRED BY GOVERNMENTAL AUDITING STANDARDS

DAVID Q. RICHARDSON

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Sixth Judicial District Public Defender
East Carroll, Madison and Tensas Parishes
411 Dabney Street
Tallulah, Louisiana

I have audited the financial statements of the Sixth Judicial District Public Defender as of and for the year ended June 30, 2011, and have issued my report thereon dated November 3, 2011. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Sixth Judicial District Public Defender's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Public Defender's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Public Defender's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sixth Judicial District Public Defender's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

To the Sixth Judicial District Public Defender

Page Two

However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of non-compliance and other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Public Defender, management, others within the organization, and applicable State Auditors and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink, appearing to read "David R. H.", with a stylized flourish at the end.

Tallulah, Louisiana
November 3, 2011

**SIXTH JUDICIAL DISTRICT PUBLIC DEFENDER
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2011**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's reports expresses an unqualified opinion on the annual financial statements of the Sixth Judicial District Public Defender.
2. No instances of noncompliance material to the financial statements of the Sixth Judicial District Public Defender were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**SIXTH JUDICIAL DISTRICT PUBLIC DEFENDER
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2011**

There were no prior audit findings and no management letter comments.